

## Web Sites for Federal & State Forms, Pubs & Info

UPDATED 06/19/2012

In addition to the links provided throughout the body of these web pages, the main web page for the Internal Revenue Service (IRS) [www.irs.gov](http://www.irs.gov) provides an almost unlimited source of information. For forms, publications etc go to <http://www.irs.gov/formspubs/index.html>

### State Instructions

All of the states have websites that provide updated information specific to that state. Links to each state are provided below:

[Alabama](#) [Arizona](#) [Arkansas](#) [California](#) [Colorado](#) [Connecticut](#) [Delaware](#) [District of Columbia](#) [Georgia](#) [Hawaii](#) [Idaho](#) [Illinois](#) [Indiana](#) [Iowa](#) [Kansas](#) [Kentucky](#) [Louisiana](#) [Maine](#) [Maryland](#) [Massachusetts](#) [Michigan](#) [Minnesota](#) [Mississippi](#) [Missouri](#) [Montana](#) [Nebraska](#) [New Hampshire](#) [New Jersey](#) [New Mexico](#) [New York](#) [North Carolina](#) [North Dakota](#) [Ohio](#) [Oklahoma](#) [Oregon](#) [Pennsylvania](#) [Rhode Island](#) [South Carolina](#) [Tennessee](#) [Utah](#) [Vermont](#) [Virginia](#) [West Virginia](#) [Wisconsin](#)

### General Residency Rules:

The Service members Civil Relief Act provides that military members may only be taxed on their military pay by their state of residence. The question of residency therefore assumes great importance, as states are generally eager to tax as many individuals as possible. The general rule of thumb is that a military member remains a resident of the state from which they joined the military, unless they have taken steps to become a resident of another state. This rule does not apply to non-military spouses; they usually become a resident of the state in which they live. Also, if a military member has non-military income, the state in which he or she lives may tax that income, even if the military member is a resident of a different state. There is no magic factor to determine whether a taxpayer is a resident of one state or another. The general rule is that legal residency is established when an individual is physically present in a state AND has the intent to permanently reside in the state. "Intention to permanently reside" can be shown through several factors: ownership of real property; voter registration; vehicle registration; driver's license; and declaration of legal residence on legal documents (including DD 2058, used by the military). One of these factors by itself would probably not be enough to change residency, but if a service member moved to a state and registered to vote, bought a house, registered her car, got a new driver's license, and registered her children in the local schools, she would most likely be considered to be a resident of the new state.

For further information about residency, please contact the Legal Assistance Office at 242-5084 in Building 275.

### Other Sources for Military Information

Armed Forces Tax Guide Publication 3 (<http://www.irs.gov/pub/irs-pdf/p3.pdf> ).  
Social Security Administration: Additional information about Social Security is available @ <http://www.socialsecurity.gov/>.